

**IMPLEMENTASI KEBIJAKAN DANA DESA PADA PENETAPAN
APBDESA BERDASARAKAN PERATURAN BUPATI DEMAK NOMOR 2
TAHUN 2019 DALAM RANGKA PENGENTASAN KEMISKINAN**

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ABSTRAK

Penelitian dengan judul Implementasi Kebijakan Dana Desa Pada Penetapan APBDesa Berdasarkan Peraturan Bupati Demak Nomor 2 Tahun 2019 Dalam Rangka Pengentasan Kemiskinan dilatarbelakangi masalah kemiskinan yang sebagian besar berada di desa. Undang-Undang Desa memperjelas tugas, peran dan fungsi desa dalam mengelola desa untuk mengurangi kemiskinan dan mewujudkan kesejahteraan masyarakat. Program dana desa yang setiap tahun meningkat ternyata tidak dapat menurunkan angka kemiskinan secara signifikan di Kabupaten Demak. Oleh karena itu Pemerintah Kabupaten Demak mengeluarkan aturan penggunaan dana desa tahun 2019 dalam pengentasan kemiskinan yang wajib diakomodir dalam APBDesa tahun 2019.

Penelitian ini dilakukan dengan tujuan untuk memahami implementasi penganggaran dana desa pada penetapan APBDesa tahun 2019 dalam rangka pengentasan kemiskinan di Kecamatan Wonosalam dan memahami optimalisasi dana desa untuk pengurangan kemiskinan di Kecamatan Wonosalam.

Metode pendekatan yang digunakan penulis adalah yuridis empiris dengan pengambilan data dilakukan dengan menggunakan pedoman wawancara dan studi kepustakaan dengan lokasi penelitian di Kecamatan Wonosalam Kabupaten Demak dan analisis data dalam bentuk deskriptif kualitatif.

Hasil Penelitian ini menunjukkan bahwa implementasi penganggaran dana desa pada penetapan APBDesa tahun 2019 dalam rangka pengentasan kemiskinan di Kecamatan Wonosalam tidak sepenuhnya dapat mengakomodir Peraturan Bupati Demak Nomor 2 Tahun 2019. Optimalisasi dana desa untuk pengurangan kemiskinan di Kecamatan Wonosalam dilakukan beberapa upaya yang dilakukan yaitu : membuat surat edaran penyusunan RKPDesa tahun 2020, pemutakhiran data IDM tahun 2019, sosialisasi pemutakhiran BDT, pelatihan aplikasi siskeudes, pemberian surat edaran tentang pagu sementara alokasi dana transfer dan sosialisasi draft raperbup dana desa tahun 2020.

Kata Kunci : kemiskinan, dana desa, kebijakan, APBDesa

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**IMPLEMENTATION OF VILLAGE FUND POLICY ON
DETERMINATION OF VILLAGE REVENUE AND EXPENDITURE
BUDGET BASED ON REGULATION OF THE DEMAK REGENT
NUMBER 2 OF 2019 IN THE CONTEXT OF POVERTY REDUCTION**

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ABSTRACT

Research with the title Implementation of Village Fund Policy on Determination of Village Revenue and Expenditure Budget Based on Regulation of the Demak Regent Number 2 of 2019 in the Context of Poverty Reduction is based on the poverty problem which mostly resides in the village. The Village Law clarifies the duties, roles and functions of villages in managing villages to reduce poverty and realize community welfare. The village fund program which increases every year does not significantly reduce poverty in Demak Regency. Therefore, the Demak District Government issued a regulation on the use of village funds in 2019 in poverty alleviation that must be accommodated in the 2019 Village Revenue and Expenditure Budget.

This research was conducted with the aim of understanding the implementation of village budgeting in the determination of the Village Budget and Expenditure in 2019 in the context of poverty alleviation in Wonosalam District and understanding the optimization of village funds for poverty reduction in Wonosalam District.

The method of approach used by the author is empirical juridical data retrieval is done using interview guides and literature studies with research locations in Wonosalam District, Demak Regency and data analysis in a descriptive qualitative form.

The results of this study indicate that the implementation of village budgeting in the determination of the Village Budget and Expenditure in 2019 in the context of poverty alleviation in Wonosalam District cannot fully accommodate the Regulation of the Regent of Demak Number 2 of 2019. Optimization of village funds for poverty reduction in Wonosalam Subdistrict made several efforts including: making a circular formulation of the Village Government Work Plan for 2020, updating the Village Index Data Building in 2019, promoting the updating of the Integrated Database, training in the application of the Village Financial System, providing a circular concerning temporary ceilings for allocation of transfer funds and socialization of Bupati Regulation draft on village funds in 2020.

Key Words : Poverty, Village Funds, Policies, Village Budget And Revenue

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